Single Bench

9107 (3)

IN THE HIGH COURT OF JUDICATURE AT BILASPUR : CHHATTISGARH.

WRIT PETITION NO: 4559 OF 2004

PETITIONER M/s Bilaspur Infrastructures Pvt. Ltd., A company registered under the Companies Act, Third Floor, Super Market, Agrasen Chowk, Bilaspur (C.G.).

- Versus -

RESPONDENTS :

1. State of Chhattisgarh, Through: Secretary, Ministry of Finance and Commercial Tax, D.K.S. Building, Mantralaya, Raipur, Chhattisgarh.
2. The Collector of Stamps, Bilaspur, Near Collectorate Building, Bilaspur, Chhattisgarh.
3. Municipal Corporation, Bilaspur, Through: Its Commissioner, Corporation Building, Nehru Chowk, Bilaspur (C.G.).

WRIT PETITION UNDER ARTICLE 226 AND 227 OF THE CONSTITUTION OF INDIA FOR ISSUANCE OF WRIT/ WRITS/ DIRECTIONS ETC.

43 44

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक WP 4555/04 सन् 200

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अंतिम आदेश
All	**22.12.2004** On a mention being made, the case is taken up for hearing. Shri Vivek Tankha, Senior Counsel with Shri Pankaj Shrivastava, counsel for the petitioner. Shri Sanjay S Agarwal, Govt. Adv. for respondent No.1 & 2. I.A. No.9728/04 for amendment is allowed. Heard on the question of admission. By this writ petition the petitioner seeks to challenge the order-dated 5.11.2004 whereby the Collector (Stamp), Bilaspur has directed the petitioner to pay stamp duty to the tune of Rs.15,84,400/-. In my opinion this order is revisional under sub-section (4) of Section 56 of the Indian Stamp Act, 1899 by the Chief Controlling Revenue Authority i.e. Board of Revenue of Chhattisgarh. Therefore, the petitioner ought to have approached the Board of Revenue for redressal of his grievances. Learned Senior Counsel submits that the petitioner is ready to approach the Board of Revenue, but only request is that Board of Revenue may be directed to take up his matter on an urgent basis and decide the same as early as possible. The request appears to be fair and reasonable therefore, it is directed that on filing revision by the petitioner before the Board of Revenue Chhattisgarh, the Board shall take up the matter as early as possible and try to decide the same as early as possible. With the aforesaid observation and direction, this petition stands disposed of at the admission stage itself. Consequently, M.W.P. No.4895/04 also stands disposed of. Certified copy as per rules. **Sd/-** **L.C. Bhadoo** **Judge**	

CGPRL—FS/78—9/2000—50,000.